

**A RESOLUTION TO BE SUBMITTED BY
LEGISLATORS, BASKIN, MEYERS, CHIMERA, JOHNSON, GILMOUR,
VINAL, BARGNESI, LORIGO, MILLS, TODARO, & GREENE**

**Excluding Veteran Disability Compensation from the Income Calculation for an Erie County Senior
Citizen Property Tax Exemption**

WHEREAS, New York State Real Property Tax Law (RPTL) Section 467 allows local municipalities to offer a senior property tax exemption based on income; and

WHEREAS, state law was amended in 1997 to allow municipalities to “opt out” of including certain income when calculating and providing for said property tax exemptions on seniors; and

WHEREAS, veteran disability compensation is provided by the US Department of Veterans Affairs to former military service members who have a chronic condition that is connected to their service and such payments are intended to compensate them for a decreased quality of life due to their service connected disability; and

WHEREAS, veterans who receive veteran disability compensation are not issued a W-2 or 1099 for such payments; and

WHEREAS, the US Department of Veterans Affairs, Internal Revenue Service, and New York State Department of Taxation and Finance do not consider veteran disability compensation as income;

WHEREAS, under state law, if allowed by local option, property that (1) is owned by persons 65 years of age or older, or by certain other persons whose income does not exceed the maximum established by local option, (2) is used exclusively for residential purposes, and (3) has been owned by at least one of its owners for a minimum of 12 consecutive months prior to application for exemption or for a period of time considered to be the equivalent of 12 consecutive months is partially exempt from general municipal taxes; and

WHEREAS, on July 7, 1970, the Erie County Legislature approved Item 16, a resolution opting into state legislation creating a property tax exemption for Erie County tax purposes for the Senior Citizen Real Property Tax Exemption; and

WHEREAS, that action did not contemplate, nor provide for an exemption or opt-out for those seniors who are veterans who receive disability compensation as defined in Title 38 of the United States Code; and

WHEREAS, the Erie County Department of Real Property Tax Services has identified 356 properties in Erie County that have a disabled veteran exemption (either Alternative or Cold War) and a senior exemption for county tax purposes; and

WHEREAS, these disabled veterans who are senior citizens could lose their senior property tax exemption without action to address this compensation issue and to exclude disabled veteran payments as income when assessors calculate the senior citizen exemption; and

WHEREAS, this resolution is intended to address that issue and to allow for veterans who receive veteran disability compensation to not have that income included in the calculation for an Erie County senior citizen property tax exemption; and

WHEREAS, periodically since July 1970, the maximum income level exemption has been reviewed and updated by the Erie County Legislature; and

WHEREAS, because the Senior Citizen Real Property Tax Exemption has not been reviewed or revised since 2018, it is necessary to also review and revise the County's exemption threshold based on maximum income eligibility for senior citizens.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature, pursuant to Section 467 of the Real Property Tax Law, as amended, does hereby declare and find that for the purposes of such senior citizen property tax exemption, any such senior citizen who is a service-connected disabled veteran and receives disability compensation from the US Department of Veterans Affairs as defined in Title 38 of the United States Code, shall not have said payments/compensation included in the calculation by any assessor for the purposes of the exemption from the County of Erie real property taxes as initiated and approved by this Honorable Body in Item 16 on July 7, 1970; and be it further

RESOLVED, that the Erie County Legislature, pursuant to Section 467 of the Real Property Tax Law, as amended, is interested in participating in the local option to increase the maximum income eligibility for senior citizens to receive a real property tax exemption; and be it further

RESOLVED, upon public hearing, the maximum allowable income levels for the Senior Citizen Real Property Tax Exemption for the County property tax purposes are hereby revised to the following levels:

Percentage of Exemption (%)	Minimum Income	Maximum Income
50	\$0.00	\$29,000.00
45	\$29,000.01	\$29,999.99
40	\$30,000.00	\$30,999.99
35	\$31,000.00	\$31,999.99
30	\$32,000.00	\$32,899.99
25	\$32,900.00	\$33,799.99
20	\$33,800.00	\$34,699.99
15	\$34,700.00	\$35,599.99
10	\$35,600.00	\$36,499.99
5	\$36,500.00	\$37,399.99

and be it further

RESOLVED, that the Erie County Legislature hereby applies aforesaid exemption schedule to all taxable status dates for the 2022 assessment rolls in Erie County, applying to such tentative assessment rolls prepared on taxable status dates occurring on or after January 1, 2022; and be it further

RESOLVED, that a public hearing concerning these partial exemption from taxation and ad valorem levies was held to consider public input; and be it further

RESOLVED, that certified copies of this resolution be forwarded to County Executive Mark Poloncarz, Budget Director Robert Keating, Director of Real Property Tax Services Scott Bylewski, County Attorney Michael Siragusa, Acting Senior Services Commissioner Timothy Hagues, Veterans Service Officer Shawn Lavin, and to the Assessors of each city and town in Erie County.